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Governor

David L. Armstrong
Chairman

Leonard K. Peters
Secretary
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James Gardner
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Commissioner

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Owensboro, KY 42301

June 20, 2008

RE: Case No. 2008-00230
Atmos Energy Corporation
(Accounting Deferral)
Environmental Remedial Actions Associated with Manufactured Gas Plant Site in
Owensboro, KY

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received June 20, 2008 and has been assigned Case No. 2008-00230. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

Stephanie Stumbo
Executive Director

SS/rs



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Mark A. Martin
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

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P.O. Box 650205
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